

P. Gregory Schwed (PS-0861)
William M. Hawkins (WH-1865)
LOEB & LOEB LLP
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212-407-4000

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: :
Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: (Jointly Administered)
Debtors.
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**VERIFIED STATEMENT OF
LOEB & LOEB LLP
PURSUANT TO BANKRUPTCY RULE 2019**

Loeb & Loeb LLP ("Loeb & Loeb") represents the creditors and parties in interest identified below. Pursuant to Federal Rule of Bankruptcy Procedure 2019, Loeb & Loeb makes the following representations:

1. Loeb & Loeb represents the following parties in interest (collectively, the "Creditors"):

Deloitte & Touche USA
("Deloitte & Touche")
1633 Broadway
New York, New York 10019-6708

Kyocera Industrial Ceramics
Corporation ("Kyocera")
2301-300 Cottontail Lane
Somerset, New Jersey 08873

Interpublic Group of Companies, Inc.
("Interpublic")
1114 Avenue of the Americas
19th Floor
New York, New York 10036

2. Deloitte & Touche has recently been retained by the above name debtors ("Debtors") to perform Debtors' 2005 audit, pursuant to an Order of this Court entered January 17, 2006. Kyocera and Interpublic each are pre-petition creditors of the Delphi Corporation ("Delphi") and/or certain of the other Debtors. Also, both Kyocera and Interpublic are or were party to executory contracts with Delphi or other Debtors, and both may also have administrative claims.

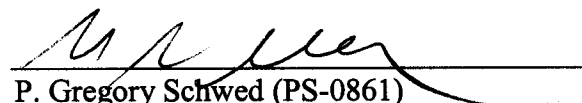
3. No present or future claims of these Creditors against the Debtors were "acquired." All were, or will be, incurred in the normal course of such Creditors' business.

4. Deloitte, Kyocera and Interpublic are all regular clients of Loeb & Loeb LLP. Each independently asked Loeb & Loeb LLP to represent its interests in the Debtors' Chapter 11 cases.

5. Upon information and belief, Loeb & Loeb LLP does not hold any claims against or interest in Debtors.

Dated: New York, New York
February 16, 2006

Loeb & Loeb LLP

By 
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William M. Hawkins (WH-1865)
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Attorneys for Deloitte & Touche USA,
Interpublic Group of Companies, Inc. and
Kyocera Industrial Ceramics Corporation

I, P. Gregory Schwed, declare under penalty of perjury, that I am a partner of
Loeb & Loeb LLP and that I have read the foregoing statement, and that it is true and accurate to
the best of my knowledge, information and belief.


P. Gregory Schwed